

**CALIFORNIA OIL SPILL RESPONSE FEE RETURN**

<b>DUE ON OR BEFORE</b>			
[ FOID ]		YOUR ACCOUNT NO.	

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6149

BOE USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS  
BEFORE PREPARING**

**FILING REQUIREMENTS**

**Marine Terminal Operators.** You are required to complete and file this form to report to the Board of Equalization (BOE): (1) the number of barrels of petroleum products received at a marine terminal within this state by means of vessel arriving from a point of origin outside this state; and, (2) the number of barrels of crude oil that are transported from within this state by means of marine vessel or barge to a destination outside this state.

**Pipeline Operators.** You are required to complete and file this form to report to the BOE: (1) the number of barrels of petroleum products transported into the state by means of pipelines operating across, under, or through the marine waters of this state; and, (2) the number of barrels of crude oil transported out of the state by pipeline.

**Refinery Operators.** You are required to complete and file this form to report to the BOE the number of barrels of crude oil received at a refinery within this state.

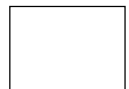
This return must be filed and the fee remitted on or before the 25th day of each month during periods when the BOE is required to collect this fee. The return must be filed even if no fees are due for this period. The fee due is based on the number of barrels of petroleum products received or transported during the preceding month.

		BARRELS		
		CRUDE OIL	PETROLEUM PRODUCTS	TOTAL
1. Crude oil received at a refinery within this state	1.			
2. Petroleum products received at a marine terminal by vessel from a point of origin outside this state	2.			
3. Petroleum products transported into the state by means of a pipeline over, through, or under marine waters	3.			
4. Crude oil transported from a marine terminal by means of marine vessel to a destination outside this state	4.			
5. Crude oil transported by a pipeline operator to a destination outside this state	5.			
6. TOTAL BARRELS (add lines 1 through 5)	6.			
7. Rate of fee per barrel				7.
8. Total amount of fees due (multiply line 6 by line 7)				8.
9. Penalty [multiply line 8 by 10% (0.10) if payment made or return filed after due date shown above]			PENALTY	9.
10. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is			INTEREST	10.
11. TOTAL AMOUNT DUE AND PAYABLE (add lines 8, 9, and 10)				11.

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE

**Make check or money order payable to State Board of Equalization.**

Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS - CALIFORNIA OIL SPILL RESPONSE FEE RETURN

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

### DEFINITIONS

*Marine terminal* means any marine facility used for transferring crude oil or petroleum products to or from tankers or barges. For the purposes of this section, a marine terminal includes all piping not integrally connected to a tank facility as defined in subdivision (k) of section 25270.2 of the Health and Safety Code.

*Marine facility* means any facility of any kind, other than a vessel, which is or was used for the purposes of exploring for, drilling for, producing, storing, handling, transferring, processing, refining, or transporting crude oil or petroleum products and is located in marine waters, or is located where a discharge could impact marine waters.

*Marine waters* means those waters subject to tidal influence, except for waters in the Sacramento - San Joaquin Delta upstream from a line running north and south through the point where Contra Costa, Sacramento, and Solano Counties meet.

*Pipeline* means any pipeline used at any time to transport crude oil or petroleum products.

*Barge* means any vessel that carries oil in commercial quantities as cargo but is not equipped with a means of self-propulsion.

*Tanker* means any self-propelled, waterborne vessel, constructed or adapted for the carriage of oil in bulk or in commercial quantities as cargo.

*Vessel* means a tanker or barge as defined above.

*Petroleum product* means any liquid hydrocarbon at atmospheric temperature and pressure that is the product of the fractionation, distillation, or other refining or processing of crude oil and that is used as, useable as, or may be refined as, a fuel or fuel blendstock, including, but not limited to, gasoline, diesel fuel, aviation fuel, bunker fuel, and alcohol fuels containing a blend of alcohol and petroleum.

*Crude oil* means petroleum in an unrefined or natural state including condensate and natural gasoline.

### PREPARATION OF RETURN

**For all lines enter total number of barrels for reporting period.**

- Line 1.** Enter the total number of barrels of crude oil received at a refinery located in this state.
- Line 2.** Enter the total number of barrels of petroleum products received at a marine terminal within this state by means of a vessel from a point of origin outside this state.
- Line 3.** Enter the total number of barrels of petroleum products transported into the state by means of a pipeline over, through, or under marine waters.
- Line 4.** Enter the total number of barrels of crude oil transported from a marine terminal by means of a marine vessel to a destination outside this state.
- Line 5.** Enter the total number of barrels of crude oil transported by a pipeline operator to a destination outside this state.
- Line 6.** Add lines 1 through 5 and enter the total on line 6.
- Line 7.** Current rate of fee per barrel.
- Line 8.** Multiply the number of barrels on line 6 by the rate on line 7 and enter the total on line 8.
- Lines 9 and 10.** If your fee is being paid after the due date, shown on the front of this return, additional amounts are due for penalty and interest charges. The penalty is 10 percent (0.10) of the total fee due on line 8. The interest rate is noted on line 10 on the front of the form and applies for each month or portion of a month after the due date.
- Line 11.** Enter the total amount due and payable, including late filing charges, if applicable.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.